



U.S. Department of Justice

MICHAEL J. SULLIVAN
United States Attorney
District of Massachusetts

Secretary's Line: (617) 748-3282
Fax No. (617) 748-3971

United States Courthouse, Suite 9200
1 Courthouse Way
Boston, Massachusetts 02210

December 10, 2004

**First Class Mail and
Certified Mail No. 7000 1530 0000 4789 4770**

Richard Early, III
539 Boxford Road
Bradford, MA 01833

Re: USA v. Richard Early, III
U.S. District Court - MBD No. 04-10296-LPC

Dear Mr. Early:

Pursuant to your agreement at the Show Cause Hearing on December 6, 2004, and your Accountant's letter regarding the preparation of taxes, the Show Cause Hearing will be held on Wednesday, January 5, 2005, at 11:00 before U.S. Magistrate Judge Lawrence P. Cohen, Courtroom 23.

If you wish to avoid making a court appearance, you must comply with the enclosed IRS Summons which indicates the documents that must be produced to Revenue Officer Michelle Nicolosi. Kindly contact to Revenue Officer Nicolosi at (781) 835-4217 to make arrangements to meet prior to the January 5, 2005 hearing.

Very truly yours,


Anton P. Giedt
Assistant U.S. Attorney

APG/jmz

Enclosures

CC: Maria Simeone, Clerk to Hon. Lawrence P. Cohen
Don Guild, IRS Special Procedures



EXHIBIT A

Summons

In the matter of Richard Early III, Po Box 5222, Bradford, MA 01835-0222Internal Revenue Service (Division): Small Business/Self EmployedIndustry/Area (name or number): Small Business/Self Employed Area: 19Periods See attachment for Period information

The Commissioner of Internal Revenue

To Richard Early IIIAt 539 Boxford Road, Bradford, MA 01833

You are hereby summoned and required to appear before Michelle Nicolosi, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents and records in your possession or control reflecting the receipt of taxable income by you for the year(s) See attachment for Period information, including but not limited to: statement of wages for the year(s) See attachment for Period information, statements regarding interest or dividend income for the year(s) See attachment for Period information; employee earnings statements for the year(s) See attachment for Period information; records of deposits to bank accounts during the year(s) See attachment for Period information; and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including gains from dealings in property, interest, rental, royalty and dividend income, alimony, annuities, income life insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust), so that Federal Income Tax liability for the year(s) See attachment for Period information (for which year(s) no return have been made) may be determined.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

One Montvale Avenue, Suite 204, Stoneham, MA 02180 (781) 835-4217

Place and time for appearance at: One Montvale Avenue, Suite 204, Stoneham, MA 02180

on the 18th day of March 2004 at 1 o'clock P m.

Issued under authority of the Internal Revenue Code this 26th day of February, 2004

Michelle Nicolosi

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title



IRS

Department of the Treasury
Internal Revenue Service
www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Original -- to be kept by IRS

Attachment to Summons Form 2039

In the matter of **Richard Early III**

Period information: December 31, 1993; December 31, 1994; December 31, 1994; December 31, 1995;
December 31, 1996; December 31, 1997; December 31, 1998; December 31, 1999, December 31, 2000;
December 31, 2001



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

2/26/04

Time

4:34 pm

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Taped to front door
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

Michelle Nicolson

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

- | | |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
| | <input type="checkbox"/> No notice is required. |

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

BLINN, FARRELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
60 Bailey Boulevard
Haverhill, Massachusetts 01830
Telephone (978) 372-8518
FAX (978) 372-6462

Nelson D. Blinn, CPA
Frank J. Farrell, CPA

Lucien R. Lacroix, CPA

December 3, 2004

United States District Court
District of Massachusetts

RE: Richard Early, III

To Whom It May Concern:

Please be advised that we have been engaged to prepare the tax returns for Richard Early, III for the years 1997, 1998 and 1999.

We are currently in the process of gathering all pertinent information in order to file complete and accurate returns for these years.

Sincerely,

A handwritten signature in cursive script, appearing to read "Nelson Blinn".

Nelson D. Blinn, CPA